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# RECEIPTING PROCESS

COUNTY TREASURER'S  
AUGUST 2018

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## Statutes Require Separation of Duties

- ▶ IC 36-2-10-10 – Treasurer's Responsibilities
- ▶ IC 36-2-9-12 – Auditor's Responsibilities

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## Responsibilities of Treasurer and Auditor

- ▶ Money payable to the county must be received and deposited by the Treasurer. (IC 36-2-10-10)
- ▶ The Auditor must maintain current records with the Treasurer. (IC 36-2-9-12)

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## Step #1 - Auditor

- ▶ Prepares a document that shows the date, funds credited, amount, person paying and source of payment.

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## Step #2 - Treasurer

- ▶ Take the document obtained from the Auditor to the Treasurer
  - ▶ Payee taking a copy of the document prepared by the Auditor
  - ▶ Electronic transfer of the information between the 2 offices
- ▶ Money is counted and the Treasurer issues a receipt to the person paying.

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## Step 3 - Auditor

- ▶ A copy of the Treasurer's receipt is returned to the Auditor by:
    - ▶ Taking Treasurer's receipt to the Auditor
    - ▶ Electronic transfer of the receipt information between the 2 offices
  - ▶ A quietus is issued by the Auditor to the person paying.
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## Results of the Process

- ▶ The auditor has information to post the funds ledger and proof that the money is in the custody of the Treasurer.
- ▶ The Treasurer has the information needed to post their copy of the funds ledger based on the amount of the quietus.
- ▶ The person paying has information on the amount posted to the funds ledger and a receipt to show the transfer of the funds to the Treasurer.

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## Statute for Treasurer's Responsibility

- ▶ IC 36-2-10-10 states, "The treasurer shall issue a receipt to each person from whom the treasurer receives money."

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## Statute for Auditor's Responsibility

- ▶ IC 36-2-9-12 states, "The auditor shall keep an accurate account current with the county treasurer. Whenever a receipt given by the treasurer for money paid into the county treasury is deposited with the auditor, the auditor shall:
  - (1) file the treasurer's receipt;
  - (2) charge the treasurer with the amount of the treasurer's receipt; and
  - (3) issue the auditor's own receipt to the person presenting the treasurer's receipt."